

Daniel J. Ebbert
324 Wayland Road
Cherry Hill, NJ 08034

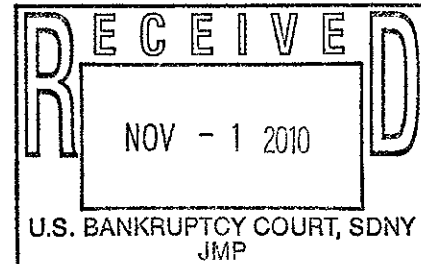
October 25, 2010

Chambers of Honorable James M. Peck
Courtroom 601
One Bowling Green
New York, NY 10004

ATTORNEY FOR DEBTORS
Weil Gotshal & Manges LLP
767 Fifth Avenue
New York, NY 10153
(Attn: Shai Waisman, Esq.)

Office of the United States Trustee
for Southern District of New York
33 Whitehall Street, 21st Floor
New York, NY 10004
(Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq.,
Brian Masumoto, Esq., Linda Riffkin, Esq., and
Tracy Hope, Esq.)

ATTORNEY FOR OFFICIAL COMMITTEE
OF UNSECURED CREDITORS
Milbank, Tweed & McCoy LLP
One Chase Manhattan Plaza
New York, NY 10005
(Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq.,
and Evan Fleck, Esq.)



**RE: UNITED STATES BANKRUPTCY COURT/SOUTHERN DISTRICT OF NEW YORK
DEBTORS: LEHMAN BROTHERS HOLDINGS, INC.; CASE NUMBER: 08-13555
RESPONSE TO: NOTICE OF HEARING ON DEBTORS' FIFTY-FIRST OMNIBUS
OBJECTION TO CLAIMS (DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS)**

Claimant: Ebbert, Daniel J. Jr.,
FMT CO Cust IRA Rollover
324 Wayland Road
Cherry Hill, NJ 08034

Claim Number: 174; Date Filed: 10/14/08; Debtor: 08-13555; Claim amount: \$11,945.00

Description of Basis of Claim Amount: \$11,945.00; This includes reimbursement for the loss of Corporate Note, 5.75%, Maturity 7/18/2011, CUSIP 52517PK59, plus interest due and payable for Jan and July, 2009, Jan & July, 2010, and Jan & July, 2011.

Response to Objection to claim, Page 2

Gentlemen:

We are responding to the Notice of Hearing on Debtors' Fifty-First Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims) dated 9/24/10, and offer the following comments and objections in response to this filing.

Reason for the Claim not to be Disallowed, expunged, reduced, or reclassified as follows:

1. The purchase of Lehman Brothers Corporate Note was for investment in individual retirement IRA Rollover Account. We are unable to recover the loss of this investment, or have the opportunity to make additional wages to restore our IRA account.
2. A Required Minimum Distributions RMD personal withdrawal plan date for IRA Account has been established and normal distributions to meet MRD rules have been started. All funds are presently needed for retirement income. There is no substitution or other source of fund recovery.
3. Loss of funds cannot be offset do not apply against future revenue income or profits from sales of goods or services such as corporations enjoy.
4. Court should consider separating claims made by individual retirement accounts from a global claim made by public and private corporations, and other businesses that are for business investments.

Documentation: Original Proof of claim dated 10/14/08, with attachments and supporting information were previously submitted to the court. An Acknowledgment of Receipt of Proof of Claim was received from EPIQ on 6/30/09, but without the page 2 attachment "Supporting Information for Items 1 & 7" as originally submitted. Also, we were unable to verify on-line if page 2 was scanned. On 10/16/09, we submitted a copy of the missing page 2 attachment dated 10/9/08. This being submitted for the third time (see enclosed copy). This was to be incorporated this page as part of the Claim No. 174.

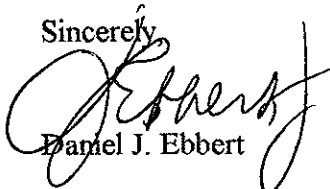
A previous response and objection was made on 7/15/10, to Debtors' Eighteen Omnibus Objection (Docket 10310).

Following is summary of all documents that should all be part of the claim:

- Proof of Claim (Form B-10) dated 10/9/08.
- Attachment, Supporting Information for Item 1 & 7 dated 10/09/08 (duplicate copy).
- Attachment, Fidelity Transaction Confirmation dated 1/18/07.

Please do not expunge or disallow this claim. It is not duplicative of a global claim as submitted or by others. A separate claim category for individual retirement accounts should be recognized and be given priority and not considered global. Call 856-795-3288, or E-mail: djebbert@verizon.net with questions. Thank you.

Sincerely,



Daniel J. Ebbert

Enclosure: Attachment, Supporting Information for Item 1&7 (one sheet).

Attachment to Proof of Claim No. 174

U.S. Bankruptcy Court, Southern District of New York
Case No: 08-13555
Filing Date: 10/09/2008

Debtor: Lehman Brothers Holdings Inc.
Creditor: FMT CO Cust IRA Rollover FBO Daniel J. Ebbert, Jr.

Supporting information for Item(s):

1. Corporate Note, 5.75%, Mat 7/18/2001, CUSIP 52517PK59

Principal amount due 7/18/2011	\$10,220.00
Interest due and payable Jan & Jul 2009	575.00
Interest due and payable Jan & Jul 2010	575.00
Interest due and payable Jan & Jul 2011	<u>575.00</u>
Total Claim Amount	\$11,945.00

7. (Enclosed) Fidelity Investments Transaction Confirmation dated 1/18/2007.
Brokerage Account Number 147-464937
Name: IRA-Rollover Daniel J. Ebbert, Jr.
Reference No. 07017-684657
Trade Date: 1/17/2007
CUSIP No. 52517PK59
Order No. 07017-DDJMS

Form B-10 with Attachments Submitted To:
Lehman Brothers Holdings Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, P.O. box 5076
New York, NY 10150-5076
